

GEF/hh
12/10/2018

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

In Re:)	Case No. 18-10514
)	
WILSON LAND PROPERTIES, LLC)	Chapter 11
)	
Debtors)	Judge Arthur Harris
)	
)	<u>RESPONSE TO OBJECTIONS OF</u>
)	<u>OF TAX EASE OHIO, LLC</u>

Introduction

Tax Ease Ohio has filed several objections, one for each of its tax certificates, in opposition to Debtor's Plan. Debtor believes these objections to be insubstantial.

Argument and Law

As a review of Debtor's Plan will show, Debtor's Plan is a Liquidation Plan and Debtor sees no reasonable alternative other than liquidation. As Debtor's Plan suggests, upon sale, secured creditors will be paid according to their priority. In most circumstances, taxes are the number one priority. Therefore, Tax Ease Ohio is protected. Debtor disputes the suggestion that the Plan calls for Tax Ease to be paid zero. In fact, the Plan calls for Tax Ease to be paid in accordance with its priority which is, in Debtor's view, the best result for Tax Ease.

WHEREFORE, Debtor prays that Tax Ease's objections be over-ruled.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on December 11, 2018, a true and correct copy of the within Response to Objections was served:

Via the court's Electronic Case Filing System on these entities and individuals who are listed on the court's Electronic Mail Notice List:

Gregory P. Amend on behalf of Creditor First National Bank of Pennsylvania
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